

Amendments to the Specification

Please replace the paragraph beginning on page 12, line 3 with the following amended paragraph:

Accordingly, high-temperature dry etching is carried out at a substrate heating temperature of approximately 1100°C, to form the second thermal oxide film 22 in a thickness of from 20 to 40 nm extending from the point P on the trench sidewall 16b to over the substrate main surface 10a. At this time, the etching-resisting film 20 remaining on the first thermal oxide film 181 serves as an ~~autioxidation~~ antioxidation film that prevents the second thermal oxide film 22 from being formed on the first thermal oxide film 181. Accordingly, after forming the second thermal oxide film, almost no facet is caused in the bottom edge 165 of the trench.